

WSR 22-01-156

PROPOSED RULES

BOARD OF TAX APPEALS

[Filed December 15, 2021, 3:30 p.m.]

Continuance of WSR 21-22-058.

Preproposal statement of inquiry was filed as WSR 21-17-075.

Title of Rule and Other Identifying Information: Chapter 456-11 WAC, Hearings—Practice and procedure.

Hearing Location(s): On January 28, 2022, at 10:00 a.m., electronic meeting via [Microsoft] Teams; information on agency website.

Date of Intended Adoption: February 1, 2022.

Submit Written Comments to: Keri Lamb, 360-586-9020, fax 360-586-9020, email bta@bta.wa.gov, by January 21, 2022.

Assistance for Persons with Disabilities: Contact Keri Lamb, phone 360-753-5446, fax 360-586-9020, TTY 360-753-5446, email bta@bta.wa.gov, by January 21, 2022.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The purpose of this change is to remove the one provision in this section, and move it to chapter 456-09 WAC, Formal hearings, and chapter 456-10 WAC, Informal hearings, for clarity in the hearings process. As such, no effects are anticipated.

Reasons Supporting Proposal: See above.

Statutory Authority for Adoption: RCW 82.03.170.

Rule is not necessitated by federal law, federal or state court decision.

Agency Comments or Recommendations, if any, as to Statutory Language, Implementation, Enforcement, and Fiscal Matters: The board itself has drafted the proposed changes, and therefore recommends them in full. The board implements and enforces its own rules, so the proposed changes have no fiscal impact.

Name of Proponent: Washington state board of tax appeals, governmental.

Name of Agency Personnel Responsible for Drafting: Andrea Vingo, board of tax appeals, 360-753-5446; Implementation and Enforcement: Board of tax appeals, 360-753-5446.

A school district fiscal impact statement is not required under RCW 28A.305.135.

A cost-benefit analysis is not required under RCW 34.05.328. Changes have no fiscal impact.

This rule proposal, or portions of the proposal, is exempt from requirements of the Regulatory Fairness Act because the proposal:

Is exempt under RCW 19.85.025(3) as the rules only correct typographical errors, make address or name changes, or clarify language of a rule without changing its effect.

The proposed rule does not impose more-than-minor costs on businesses. Following is a summary of the agency's analysis showing how costs were calculated. No changes in the board's administrative process.

October 4, 2021
Andrea Vingo
Tax Referee

OTS-3407.1

REPEALER

The following section of the Washington Administrative Code is repealed:

WAC 456-11-015 Record evidence.